

## COMMUNIQUÉ

### Regulatory relief on filing and reporting obligations

The Financial Services Commission (the “Commission”) has been monitoring the situation during the COVID-19 curfew period and its impact on entities licensed/authorised/registered with the Commission, including entities registered as Reporting Issuers (together the “Licensees”).

The Commission shall continue to apply a flexible approach when monitoring compliance to the filing and reporting obligations falling due. To alleviate regulatory burden on Licensees during such global crisis, the Commission will not charge administrative penalties for late filing and reporting obligations due for the below-mentioned periods.

Administrative penalties will not be levied if filing of Audited Financial Statements/Annual Reports, Quarterly/Interim Financial Statements and Financial Summary are made on or before **30 September 2020**, as indicated in the hereunder table:

Type of Report	Year ended	Applicable time-frame for submission under the Relevant Acts or FSC Rules	Date until which administrative penalties will not be levied
Annual Reports / Audited Financial Statements and Financial Summary	31 October 2019 to 29 February 2020	Not later than 6 months of balance sheet date	30 September 2020

<b>Annual /Audited Reports /Financial Statements</b>	31 December 2019 to 31 May 2020	Not later than 90 days or 3 months of its balance sheet date	30 September 2020
<b>Type of Report</b>	<b>Quarter ended</b>	<b>Applicable time-frame for submission under the Relevant Acts</b>	<b>Date until which administrative penalties will not be levied</b>
<b>Quarterly/Interim Financial Statements</b>	29 February 2020 to 30 June 2020	Not later than 45 days after the end of each quarter	30 September 2020

This protocol shall not apply to outstanding filing and reporting obligations and outstanding penalties due prior to 20 March 2020 (date being the start of the curfew order in Mauritius), to the Commission.

This Communiqué supersedes the Commission's previous Communiqués dated 30 March 2020 and 16 April 2020.

12 June 2020

**About the FSC:**

*The FSC is the integrated regulator for the non-bank financial services sector and global business.*

*The vision of the Commission is to be an internationally recognised Financial Supervisor committed to the sustained development of Mauritius as a sound and competitive Financial Services Centre.*

*In carrying out its mission, the FSC aims to promote the development, fairness, efficiency and transparency of financial institutions and capital markets in Mauritius; suppress crime and malpractices so as to provide protection to members of the public investing in non-banking financial products; and ensure the soundness and stability of the financial system in Mauritius.*

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